

## ANALYSIS

This ordinance amends Title 5 - Personnel of the Los Angeles County Code by amending a provision in Chapter 5.18 relating to Termination Pay Pick Up Plan to conform with federal law. The amendment will define a "Leased Employee" instead of incorporating the definition by reference to Internal Revenue Code 414(n).

RICHARD D. WEISS  
Acting County Counsel

By: \_\_\_\_\_

  
RICHARD D. BLOOM  
Principal Deputy County Counsel  
Labor & Employment Division

RDB:mst

Requested: 06-05-14  
Revised: 08-06-14

**ORDINANCE NO. \_\_\_\_\_**

An ordinance amending Title - 5 Personnel of the Los Angeles County Code relating to a technical change that is required to maintain the tax-favored status of the Termination Pay Pick Up Plan.

The Board of Supervisors of the County of Los Angeles ordains as follows:

**SECTION 1.** Section 5.18.020 is hereby amended to read as follows:

**5.18.020 Definitions.**

...

22. ~~"Leased Employee" means any person described in Code section 414(n)(2), who shall be treated as an Employee solely for the purposes of the plan qualification requirements listed in Code section 414(n)(3), unless the safe harbor set forth in Code section 414(n)(5) applies.~~ who is not an employee of the County and who provides services to the County if (i) such services are provided pursuant to an agreement between the County and any other person, (ii) such person has performed such services for the County on a substantially full-time basis for a period of at least one year, and (iii) such services are performed under primary direction or control by the County.

...

**SECTION 2.** Pursuant to Government Code Section 25123, this ordinance shall become effective 30 days from the date of final passage.

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